

HOUSE BILL No. 1185

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-1.1-12-40.

Synopsis: Property tax deduction for recreational vehicles. Provides a \$2,000 assessed value deduction for recreational vehicles.

Effective: January 1, 2000.

GiaQuinta

January 11, 1999, read first time and referred to Committee on Ways and Means.

C
o
p
y



Introduced

First Regular Session 111th General Assembly (1999)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 1998 General Assembly.

HOUSE BILL No. 1185

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. IC 6-1.1-12-40 IS ADDED TO THE INDIANA CODE
2 AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE
3 JANUARY 1, 2000]: **Sec. 40. (a) As used in this section,**
4 **"recreational vehicle" has the meaning set forth in IC 9-13-2-150.**

5 **(b) A person is entitled to a deduction from the assessed value**
6 **of a recreational vehicle equal to the lesser of:**

7 **(1) one-half (1/2) the assessed value of the recreational**
8 **vehicle; or**

9 **(2) two thousand dollars (\$2,000).**

10 **(c) A person who desires to claim the deduction provided by this**
11 **section must file a certified statement in duplicate on forms**
12 **prescribed by the state board of tax commissioners with the**
13 **auditor of the county in which the property for which the**
14 **deduction is claimed is subject to assessment. The person must file**
15 **the statement in each year for which the deduction is claimed. The**
16 **statement may be filed in person or by mail. If mailed, the mailing**
17 **must be postmarked on or before the last day for filing. On**

1999

IN 1185—LS 6704/DI 58+



1 verification of the statement by the assessor of the township in
2 which the property for which the deduction is claimed is subject to
3 assessment, the county auditor shall allow the deduction.

4 (d) A denial of a deduction claimed under this section may be
5 appealed as provided in IC 6-1.1-15. The appeal is limited to a
6 review of a determination made by the township assessor, county
7 property tax assessment board of appeals, or state board of tax
8 commissioners.

9 (e) A person who timely files a personal property return under
10 IC 6-1.1-3-7(a) for an assessment year and who desires to claim the
11 deduction provided in this section must file the statement described
12 in subsection (c) after the last day of February and before May 16
13 of that year. A person who obtains a filing extension under
14 IC 6-1.1-3-7(b) for an assessment year must file the application
15 after the last day of February and before June 15 of that year.

16 SECTION 2. [EFFECTIVE JANUARY 1, 2000] (a) IC 6-1.1-12-40,
17 as added by this act, applies to property taxes first due and payable
18 after December 31, 2000.

19 (b) This SECTION expires January 1, 2004.

C
O
P
Y

